

EXHIBIT 172

"PREPARED AT THE REQUEST OF LEGAL COUNSEL. SUBJECT TO ATTORNEY CLIENT PRIVILEGE."

CVS Logistics pharmacy	Logistics Loss Prevention ISO 9001	Work Instruction Loss Prevention Analyst
Loss Prevention Analyst	Current Revision Date: 2/29/12	Revision Number 001

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PRODUCT IDENTIFIER: Primary: Review IRR SOM

**Secondary: Review high volume stores, high dispensing
Doctors, high script filling Patients, etc.**

1. Work Instructions

- a. Retrieve the Inventory Review Report (IRR) from the Data Room.
- b. Review entire IRR to identify irregular orders.
 - i. Review the IRR regionally, beginning in the East and then the West.
- c. Complete Irregular Orders – Logistics Communication form to identify which DC's have stores with irregular orders.
- d. Via email, send to all DC's the completed Irregular Orders – Logistics Communication form to notify the DC's whether or not they have stores with irregular orders.
- e. Complete separate Irregular Orders – DC Communication form for each DC with stores with irregular orders.
- f. Via email, send the Irregular Orders – DC Communication form to the appropriate DC, instructing the DC to freeze the order.
- g. Prioritize each identified entry on the IRR. Entries will be prioritized based on, but not limited to:
 - i. Time Zone
 - ii. High theft items verses low theft items
 - iii. Items with a low 6 month / 12 month standard deviation
- h. Using Microstrategy, VIPER, InfoPak, etc., open an inquiry on each irregular order beginning with the highest priority.
- i. If initial inquiry justifies the irregular order, contact the DC, via email and phone, and instruct to release the order.
- j. If initial inquiry does not justify the irregular order, contact the store PIC via phone and, using the Store Environment Speaking Points, ask the PIC questions to gather and document the pertinent information.
- k. Via email and phone, contact the appropriate RLPM to communicate the findings of the review with the store PIC.
- l. If the orders have been validated after the additional review, contact the DC, via phone and email, and instruct to release the order.
- m. If the orders have not been validated but suspicious activity has not been indicated, contact the DC and instruct to stop the order.
- n. If the orders have not been validated and suspicious activity has been indicated, forward the results of the review to the Director of Logistics Loss

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Prevention or delegate. Also, contact the DC and instruct to stop the order.

- o. Log the review on recap spreadsheet.
- p. After the review of all irregular orders have been completed, begin the review of high volume stores, high dispensing doctors, high script filling patients, etc.
- q. Using Microstrategy, generate a report to review and identify all cash orders with common Doctor and/or common Patient.
- r. If no trend is identified, document the review on the recap spreadsheet and begin review of next high volume store, high dispensing doctor, high script filling patient, etc until all complete.
- s. If a trend is identified, use Microstrategy to generate a report to perform an in-depth review of the Doctor and/or Patient.
- t. If the in-depth review validates the sales, document the review on the recap spreadsheet.
- u. If the in-depth review does not validate the sales, contact the store PIC via phone, and, using the Store Environment Speaking Points, ask the PIC questions to gather and document the pertinent information.
- v. Via email and phone, contact the appropriate RLPM to communicate the findings of the review with the store PIC.
- w. If the review with the store PIC validates the sales, document the review on the recap spreadsheet.
- x. If the review with the store PIC does not validate the sales and suspicious activity has been identified, forward the results of the review to the Director of Logistics Loss Prevention or delegate.
- y. Document the review on the recap spreadsheet and begin review of next high volume store, high dispensing doctor, high script filling patient, etc until all complete.

2. What to do if...

Any event or situation arises not covered by this work instruction	Contact Supervisor

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3. Tools

Microstrategy
VIPER
InfoPak
Irregular Orders – Logistics Communication.xls
Irregular Orders – DC Communication.xls
Avg whs purchases.xlsx
PSE Store Environment Speaking Points.doc
Control Store Environment Speaking Points.doc
Control Item Detail List.xlsx
Monthly PSE Reporting Summary
Recap spreadsheet

4. Revision documentation

Revision Number	Date Revised	The following has been revised...
1	2/29/12	Created
2	3/23/12	All

Approved by: Operations Manager/Mgmt Rep	Date Approved:
Signature:	

Signature below indicates that all work instructions have been reviewed with the trainee

Trainer Signature:	Date Reviewed:
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Signature below indicates that all work instructions have been reviewed with me and that I understand the job assigned to me.

Trainee Name (printed):	Date Reviewed:
Trainee Signature:	